

Exhibit B

MARTIN F. McMAHON & ASSOCIATES

1150 CONNECTICUT AVENUE, N.W.
SUITE 900
WASHINGTON, D.C. 20036

MARTIN F. McMAHON
Managing Partner
Admitted in District of Columbia, New York
and U.S. District Court of Maryland

Established 1978

TELEPHONE (202) 862-4343
FACSIMILE (202) 828-4130

www.martinmcmahonlaw.com

CHRISTINE M. HILGEMAN
Associate
Admitted in Virginia

JASON A. DZUBOW
Of Counsel
Admitted in District of Columbia and
Maryland

TODD E. GALLINGER
Of Counsel
Admitted in California and
New York

JAMES M. LUDWIG
Of Counsel
Admitted in District of Columbia

ROBERT MANCE
Of Counsel
Admitted in District of Columbia and
Maryland

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SENT VIA FIRST CLASS MAIL
OFFICE OF FOREIGN ASSETS CONTROL
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

Re: Proceeds of Real Estate Transaction

Dear Sirs,

Our firm represents a Virginia-based Islamic non-profit charitable organization, Sanabel Al Kheer, Inc. (hereinafter "Sanabel").¹ On February 21, 2008, our client sold a Virginia property for the sum of three million dollars.² After paying back taxes and various other debts, the transaction yielded net proceeds in the amount of \$ to Sanabel.³

We write this letter because Sanabel has an outstanding debt to the International Islamic Relief Organization of Saudi Arabia (IIRO-SA) in the amount of \$785,000. This obligation is reflected in a unanimous Sana-Bell, Inc. Board of Directors' Resolution.⁴ Because the property was deeded to Sanabel by Sana-Bell, Inc. subject to this debt in 2000, Sanabel has been carrying this obligation on its books (albeit in the amount of \$629,000).⁵ Since a review of Sanabel's tax returns indicates no payments or setoffs of the original debt of \$785,000, we have no reason to question the validity of that obligation.

Sanabel, however, wishes to obtain clearance from OFAC before transmitting the repayment of the loan to IIRO-SA due to the designations of the International Islamic Relief Organization's Philippines office ("IIRO-PHL") and the International Islamic Relief Organization's Indonesian office ("IIRO-IND") by the Office of Foreign Assets Control

¹ The charity is currently active and in good standing with the State of Virginia. Please see the enclosed copy of Sanabel Al Kheer's Certificate of Good Standing dated June 2, 2008 and attached hereto as Exhibit 1.

² Please see the enclosed copy of the U.S. Department of Housing and Urban Development Settlement Statement (HUD-1) dated February 21, 2008 and attached hereto as Exhibit 2.

³ Please see the enclosed copies of bills and bank statements and attached hereto as Exhibit 3.

⁴ Please see the enclosed copy of unanimous Sanabel Al Kheer, Inc.'s Board of Directors' Resolution dated October 19, 2000 attached hereto as Exhibit 4.

⁵ Please see the enclosed copy of IRS Form 990 (2006) and attached hereto as Exhibit 5.

("OFAC") in August 2006. Although these two offices have a pending application seeking their de-listing,⁶ Sanabel understands that the law prevents anyone from rendering assistance to designated entities, and therefore respectfully requests OFAC's guidance in legally discharging its debt to IIRO-SA in a manner that would not involve the designated offices.

Despite the designations of the Indonesian and Philippine offices, Sanabel understands that the entity to which it is obliged, the International Islamic Relief Organization of Saudi Arabia ("IIRO-SA"), a Jeddah-based charity, has no connections of any kind to international terrorism, and instead is devoted to humanitarian efforts. IIRO-SA provides urgent relief to victims of natural disasters and wars all over the world.⁷ Relief work is conducted on purely humanitarian grounds, without reference to ethnic, linguistic or religious differences. IIRO-SA renders medical, educational, social, and financial support to those in desperate need. Notably, since its inception, IIRO-SA has sponsored 250,000 orphans worldwide.⁸ Just a month ago, the United Nations Children's Fund signed a Memorandum of Understanding with IIRO to strengthen their continued partnership to aid needy children worldwide.⁹

IIRO-SA also helps the needy gain employment, sponsors viable economic projects, and promotes the development of small business ventures to help the poor gain financial independence.¹⁰ Additionally, IIRO has hundreds of commendation letters from various world governments for its work including some countries who are strategic allies in the war against terrorism, such as Afghanistan and Pakistan.¹¹

Moreover, IIRO-SA actively condemns international terror, and its record of international service to the poor and disenfranchised certainly demonstrates the incompatibility of its humanitarian goals with any form of terrorism. Moreover, IIRO-SA has repeatedly offered to assist the U.S. Treasury Department in its fight against international terrorism and is totally transparent in all of its financial dealings via annual auditing performed by a reputable accounting firm.¹²

⁶ Please see the enclosed copy of OFAC Application to Un-designate IIRO-PHL, IIRO-IND, and Mr. Al-Mujil and attached hereto as Exhibit 6.

⁷ Please see the enclosed copies of the Letters of Commendation from the United Nations High Commissioner for Refugees and the World Food Program. Also, please see enclosed a letter from the now-retired New York Congressman Benjamin A Gilman commending IIRO for their work in Bangladesh. These materials are attached hereto as Exhibit 7.

⁸ Please see the enclosed copy of the Development Obstacles in the Muslim World and Efforts of IIROSA to Address Them (March 13-14, 2008 at the 11th Islamic Summit Conference, Senegal) and attached hereto as Exhibit 8.

⁹ Please see the enclosed copy of the Memorandum of Understanding Between IIRO and UNICEF dated June 9, 2008 and attached hereto as Exhibit 9.

¹⁰ Please see Exhibit 8.

¹¹ Please see the enclosed copies of Letters of Commendation from the governments of Azerbaijan and Niger (marked as IIRO 000864-IIRO 000867 within the OFAC Application). Please also see the enclosed Letters of Commendation from the governments of Afghanistan, Pakistan, Albania, Bosnia and Herzegovina, Liberia, Nigeria, Mozambique, Cambodia, Chad, Somalia, Sudan, Eritrea, Burkino Faso, and the Democratic Republic of the Congo and attached hereto as Exhibit 10. If needed, we have numerous other letters on file from other world governments.

¹² Please see enclosed OFAC Application pages 4-5 (marked as IIRO 000769-IIRO 000770) for details. Also, please see the enclosed copies of Letter to Undersecretary Levy dated July 6, 2005 (marked as IIRO 000786-IIRO 000788 within the OFAC Application), Affidavit of Wendell Belew (marked as IIRO 000789-IIRO 000791 within

One potential solution we propose is to secure an attestation from an IIRO-SA official affirming that no portion of the monies repaid by Sanabel will in any manner support the activities of the IIRO-IND or IIRO-PHL. Even though IIRO-IND and IIRO-PHL deny any and all involvement in terrorist activities and have renounced such violence,¹³ and the IIRO-PHL office is no longer open, this measure would protect OFAC's interest in ensuring that the loan repayment reaches only approved recipients.

Finally, Sanabel respectfully requests an advisory opinion letter outlining the procedure it must follow in order to lawfully retire the aforementioned corporate debt to IIRO-SA. Our firm will be available for any meetings or tele-conference calls that might assist you in securing the information you require in order to render such an advisory letter.

Very Truly Yours,

Martin F. McMahon, Esq.

the OFAC Application), Letter to Undersecretary Levy dated June 1, 2006 (marked as IIRO 000792 within the OFAC Application), and the Affidavit of Sherif Ali (marked as IIRO 000793-IIRO 000795 within the OFAC Application). Also, please see the enclosed copy of the Letter from Martin F. McMahon, Esq. to U.S. Department of the Treasury Under Secretary Levey dated September 27, 2006 attached hereto as Exhibit 11.

¹³ Please see the enclosed copy of the affidavit of Dr. Abdulhamid Al Mojil.

ENCLOSED EXHIBITS

1. Sanabel Al Kheer's Certificate of Good Standing dated June 2, 2008.
2. U.S. Department of Housing and Urban Development Settlement Statement (HUD-1) dated February 21, 2008.
3. ~~Bills and bank statements~~
4. Unanimous Sanabel Al Kheer, Inc.'s Board of Directors' Resolution dated October 19, 2000.
5. ~~IRS Form 990 (2006) ???~~
6. OFAC Application to Un-designate IIRO-PHL, IIRO-IND, and Mr. Al-Mujil.
7. Letters of Commendation from the United Nations High Commissioner for Refugees and the World Food Program and Letter from the now-retired New York Congressman Benjamin A Gilman.
8. Development Obstacles in the Muslim World and Efforts of IIROSA to Address Them (March 13-14, 2008 at the 11th Islamic Summit Conference, Senegal).
9. Memorandum of Understanding Between IIRO and UNICEF dated June 9, 2008.
10. Letters of Commendation from the governments of Afghanistan, Pakistan, Albania, Bosnia and Herzegovina, Liberia, Nigeria, Mozambique, Cambodia, Chad, Somalia, Sudan, Eritrea, Burkino Faso, and the Democratic Republic of the Congo
11. Letter from Martin F. McMahon, Esq. to U.S. Department of the Treasury Under Secretary Levey dated September 27, 2006.
12. Copy of the final report of Accounting Expert Mahmoud Said dated March 24, 2008.
13. Affidavit of Dr. Abdulhamid Al Mojil.